

Message

---

**From:** Jones, Christopher E [Jones.ChristopherE@epa.gov]  
**Sent:** 1/12/2023 3:22:45 PM  
**To:** R4\_SEMS\_Records [R4\_SEMS\_Records@epa.gov]  
**CC:** Benjamin, Deborah [Benjamin.Deborah@epa.gov]  
**Subject:** FW: [HAN METAL USA, INC]  
**Attachments:** Form.pdf; HanM.1120S.2017.pdf; HanM.1120S.2018.pdf; HanM.1120S.2020.pdf; HanM.1120S.2019.pdf; HanM.1120S.2021.pdf; HanM.Compilation.2018.pdf; HanM.Compilation.2017.pdf; HanM.Compilation.2019.pdf; HanM.Compilation.2020.pdf; HanM.Compilation.2021.pdf

## Ex. 5 Attorney Client (AC)

---

**From:** Ki Yoon <wooreeacctax@gmail.com>  
**Sent:** Saturday, January 7, 2023 11:34 AM  
**To:** Jones, Christopher E <Jones.ChristopherE@epa.gov>; Benjamin, Deborah <Benjamin.Deborah@epa.gov>  
**Subject:** [HAN METAL USA, INC]

Hello,

Please take a look at the files I've attached.  
Also, I mailed it out.

Thank you.

**Wooree Accounting & Tax, Inc**  
1325 Satellite Blvd NW, Suite 1201 (Bldg 1200)  
Suwanee, GA 30024  
Tel: 678.878.3520  
Fax: 678.317.2276

**CIRCULAR 230 DISCLOSURE:** To assure compliance with requirements imposed by the IRS, we inform you that any tax advice included in this written or electronic communication (including any attachments) was not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed on the taxpayer by any governmental taxing authority or agency.

**CONFIDENTIALITY NOTICE:** This message is intended exclusively for the individual or entity to which it is addressed. This communication and any attachments may contain information that is proprietary, privileged, or confidential. If you are not the named addressee, you are not authorized to read, retain, copy, or distribute this message, including any attachments. If you received this message in error, please notify the sender immediately by email and delete all copies of this message and any attachments.